

2014/15 SIAS Audit Plan

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS			AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		H	M	MA				
Key Financial Systems								
Benefits (shared)					15	No		Planned for Q3
Council Tax (shared)					12	No		Planned for Q3
Creditors CRSA (shared)					9	No		Planned for Q4
Debtors (shared)					11	No		Planned for Q4
Main Accounting (shared)					15	No		Planned for Q4
NDR (shared)					12	No		Planned for Q3
Payroll (shared)					14	No		Planned for Q4
Treasury Management					5	No		Planned for Q3
Budgetary Control					8	No		Planned for Q4
Operational Audits								
Asset Management					8	No		Planned for Q3
Community Centres					6	Yes	2.5	In planning
Community Grants					6	No		Planned for Q3
Enforcement					15	No		Planned for Q2
Health Campus					0	N/A	0	Audit cancelled
Sickness Absence (shared)					8	No		Planned for Q3
Procurement								
Charter Place Development					5	No		Planned for Q3

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS			AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		H	M	MA				
Procurement & Contract Management Baseline Assessment Follow Up					3	No		Planned for Q2
Sport & Leisure Management Ltd (SLM) and HQ Theatres Contract Management					12	Yes	8	In fieldwork
Veolia Contract Monitoring Follow Up					5	No		Planned for Q3
Contract Payments					12	No		Planned for Q3
Counter Fraud								
Review of counter-fraud arrangements (shared)					5	No		Planned for Q4
Risk Management and Governance								
Risk Management					5	No		Planned for Q4
Corporate Governance					5	No		Planned for Q4
IT Audits								
Disaster Recovery (shared)					12	No		Planned for Q3
IT Operations & Contract Management (shared)					15	No		Planned for Q3

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		H	M	MA				
IT Change Control (shared)					15	Yes	3	ToR issued
SIAS Joint Work								
NDR Anti-Avoidance Arrangements (shared)					8	No		Planned for Q3
Risk Management & AGS					2	No		Planned for Q4
Ad Hoc Advice								
Ad hoc advice	N/A				3	N/A	0.5	On-going
Contingency								
Unused contingency	N/A				1	N/A		
Strategic Support								
Head of Internal Audit Opinion 2013/14	N/A				2	N/A	2	Complete
External Audit Liaison	N/A				1	N/A		On-going
Audit Committee	N/A				12	N/A	2	On-going
Monitoring & Client Liaison	N/A				10	N/A	2	On-going
2015/16 Audit Planning	N/A				6	N/A		On-going
SIAS Development	N/A				3	N/A	3	Complete
Follow-up of recommendations	N/A				10	N/A	2	On-going
Completion of 2013/14								

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audits								
Time required to complete work commenced in 2013/14 (12 days shared; 4 days WBC)	Various				16	Various	15	In progress
WBC TOTAL					149		26	
SHARED SERVICES TOTAL					163		14	
COMBINED TOTAL					312		40	

Key to recommendation priority levels:

H = High

M = Medium

MA = Merits attention

N/A = Not applicable